

Message Text

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PAGE 01 ROME 03549 250720Z
ACTION IO-14

INFO OCT-01 AGRE-00 USIA-06 AID-05 EB-08 EUR-12 COME-00
ISO-00 TRSE-00 OMB-01 ABF-01 /048 W
-----036022 252012Z /40

R 242035Z FEB 78
FM AMEMBASSY ROME
TO SECSTATE 853
INFO AMEMBASSY LONDON
AMEMBASSY NAIROBI
AMCONSUL MONTREAL
AMEMBASSY OTTAWA
AMEMBASSY PARIS
USMISSION GENEVA

LIMITED OFFICIAL USE ROME 3549

FODAG

3.O. 11652: NA
TAGS: UN, AORG, FAO
SUBJECT: TAXATION OF LUMP-SUM UN PENSION PAYMENTS

REF: (A) STATE 32933 (B) LONDON 2674

1. FODAG CHECKED WITH ITALIAN PERMANENT REPRESENTATIVE'S OFFICE ON ITALIAN APPROACH TO TAXATION OF LUMP-SUM UN PENSION PAYMENTS.
2. ITAIAN APPRAOCH IS AKIN TO OSTRICH,I.E. THEY DO NOT MAINTAIN A LIST OF ITALIAN EMPLOYEES WORKING FOR FAO AND,THEREFORE, HAVE NO INFORMATION ON THEIR INCOMES AND MAKE NO ATTEMPT TO TAX THEM. THIS APPROACH MAY BE CHANGING AS TAX AUTHORITIES HAVE RECNTLY ASKED FOR A LIST AND MAY RECONSIDER THEIR APPROACH TO TAX ISSUE, BUT NOTHING IS DEFINTE,AND NOTHING WILL CHANGE AT LEAST FOR ANOTHER YEAR OR TWO.

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3. ITALIAN PERMREP'S OFFICE PREFERRED TO LEAVE MATTER ON INFORMAL BASIS, BUT WHEN PRESSED CITED ARTICLE 13, PARA 27 OF 1950 AGREEMENT BETWEEN FAO AND ITALY EXEMPTING FROM TAX "INDEMNITIES".

GARDNER

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Draft Date: 24 feb 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978ROME03549
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780088-0479
Format: TEL
From: ROME
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780216/aaaaandd.tel
Line Count: 60
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 29bf38d0-c288-dd11-92da-001cc4696bcc
Office: ACTION IO
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 STATE 32933, 78 LONDON 2674
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 3485367
Secure: OPEN
Status: NATIVE
Subject: TAXATION OF LUMP-SUM UN PENSION PAYMENTS
TAGS: AORG, UN, FAO
To: STATE
Type: TE
vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/29bf38d0-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
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